

STATE OF MISSOURI  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL  
NON-MAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended June 30, 2003  
(In Thousands of Dollars)

	Professional Registration			Judicial Protection and Assistance			Agriculture and State Fair			Social Assistance		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>												
Taxes:												
Cigarette	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ 32,402	\$ 33,250	\$ 848
Liquor	---	---	---	---	---	---	1,321	962	(359)	---	---	---
Reimbursement/Miscellaneous	52	58	6	---	---	---	---	---	---	20,943	21,490	547
Total Taxes	52	58	6	---	---	---	1,321	962	(359)	53,345	54,740	1,395
Licenses, Fees and Permits	15,897	17,573	1,676	10,837	10,266	(571)	5,748	4,187	(1,561)	13,903	14,280	377
Sales	---	---	---	---	---	---	---	---	---	616	633	17
Services	80	88	8	93	87	(6)	---	---	---	74	64	(10)
Contributions and Intergovernmental	3	3	---	1,045	990	(55)	4	4	---	11,217	11,499	282
Interest	---	---	---	221	210	(11)	99	72	(27)	1,627	1,674	47
Penalties and Unclaimed Property	299	331	32	11,928	11,299	(629)	---	---	---	1,085	1,104	19
Cost Reimbursement/Miscellaneous	2	2	---	1,556	1,474	(82)	318	232	(86)	164,645	168,939	4,294
Total Revenues	16,333	18,055	1,722	25,680	24,326	(1,354)	7,490	5,457	(2,033)	246,512	252,933	6,421
<b>Expenditures:</b>												
Current:												
General Government	---	---	---	12,717	10,388	2,329	22	10	12	4,777	3,226	1,551
Education	89	82	7	---	---	---	---	---	---	2,420	1,938	482
Natural and Economic Resources	8,621	6,720	1,901	7,868	6,716	1,152	11,384	7,204	4,180	17,635	10,814	6,821
Transportation and Law Enforcement	---	---	---	12,589	8,279	4,310	5	---	5	5,307	3,870	1,437
Human Services	---	---	---	1,093	1,093	---	---	---	---	134,140	123,673	10,467
Capital Outlay	318	250	68	3,524	2,583	941	127	80	47	442	374	68
Debt Service	---	---	---	---	---	---	---	---	---	---	---	---
Intergovernmental	---	---	---	---	---	---	---	---	---	272	246	26
Total Expenditures	9,028	7,052	1,976	37,791	29,059	8,732	11,538	7,294	4,244	164,993	144,141	20,852
Excess Revenues (Expenditures)	7,305	11,003	3,698	(12,111)	(4,733)	7,378	(4,048)	(1,837)	2,211	81,519	108,792	27,273
<b>Other Financing Sources (Uses):</b>												
Transfers In	---	8	8	7,795	7,796	1	3,115	3,116	1	4,269	4,236	(33)
Transfers Out	(9,976)	(8,473)	1,503	(5,723)	(5,026)	697	(961)	(591)	370	(181,519)	(175,409)	6,110
Total Other Financing Sources (Uses)	(9,976)	(8,465)	1,511	2,072	2,770	698	2,154	2,525	371	(177,250)	(171,173)	6,077
Excess Revenues and Other Sources (Expenditures and Other Uses)	(2,671)	2,538	5,209	(10,039)	(1,963)	8,076	(1,894)	688	2,582	(95,731)	(62,381)	33,350
Fund Balances – Beginning	28,192	28,192	---	30,851	30,851	---	1,673	1,673	---	118,324	118,324	---
Fund Balances – Ending	<u>\$ 25,521</u>	<u>\$ 30,730</u>	<u>\$ 5,209</u>	<u>\$ 20,812</u>	<u>\$ 28,888</u>	<u>\$ 8,076</u>	<u>\$ (221)</u>	<u>\$ 2,361</u>	<u>\$ 2,582</u>	<u>\$ 22,593</u>	<u>\$ 55,943</u>	<u>\$ 33,350</u>
Reconciling Items:												
Investments		---			---			3,211			6,120	
Receivables		---			1,317			955			3,912	
Due from Other Funds		---			66			---			1	
Inventory		27			3			---			8	
Accounts Payable		(156)			(128)			(62)			(1,658)	
Accrued Payroll		(178)			(250)			(72)			(192)	
Due to Other Funds		(102)			(212)			(32)			(64)	
Deferred Revenue		---			(13)			(1)			(859)	
Fund Balance per GAAP		<u>\$ 30,321</u>			<u>\$ 29,671</u>			<u>\$ 6,360</u>			<u>\$ 63,211</u>	

This schedule is continued on pages 99-100.

	Unemployment and Workers' Compensation			Reimbursements and Other			Totals		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>									
Taxes:									
Cigarette	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ 32,402	\$ 33,250	\$ 848
Liquor	---	---	---	---	---	---	1,321	962	(359)
Reimbursement/Miscellaneous	49,854	62,049	12,195	---	---	---	70,849	83,597	12,748
Total Taxes	49,854	62,049	12,195	---	---	---	104,572	117,809	13,237
Licenses, Fees and Permits	---	---	---	95,835	98,063	2,228	142,220	144,369	2,149
Sales	---	---	---	574	593	19	1,190	1,226	36
Services	---	---	---	12	6	(6)	259	245	(14)
Contributions and									
Intergovernmental	168	213	45	597	606	9	13,034	13,315	281
Interest	316	391	75	1,207	1,241	34	3,470	3,588	118
Penalties and Unclaimed Property	2,074	2,581	507	1,135	1,164	29	16,521	16,479	(42)
Cost Reimbursement/ Miscellaneous	221	277	56	20,135	20,598	463	186,877	191,522	4,645
Total Revenues	52,633	65,511	12,878	119,495	122,271	2,776	468,143	488,553	20,410
<b>Expenditures:</b>									
Current:									
General Government	4,811	3,289	1,522	5,442	4,215	1,227	27,769	21,128	6,641
Education	---	---	---	375	1	374	2,884	2,021	863
Natural and Economic Resources	69,833	62,242	7,591	63,961	50,067	13,894	179,302	143,763	35,539
Transportation and Law									
Enforcement	---	---	---	17,560	12,473	5,087	35,461	24,622	10,839
Human Services	139	75	64	49,411	18,751	30,660	184,783	143,592	41,191
Capital Outlay	696	592	104	3,726	2,614	1,112	8,833	6,493	2,340
Debt Service	---	---	---	20	15	5	20	15	5
Intergovernmental	---	---	---	6,126	4,224	1,902	6,398	4,470	1,928
Total Expenditures	75,479	66,198	9,281	146,621	92,360	54,261	445,450	346,104	99,346
Excess Revenues (Expenditures)	(22,846)	(687)	22,159	(27,126)	29,911	57,037	22,693	142,449	119,756
<b>Other Financing Sources (Uses):</b>									
Transfers In	3,650	3,619	(31)	28,312	27,635	(677)	47,141	46,410	(731)
Transfers Out	(11,698)	(9,847)	1,851	(64,224)	(59,211)	5,013	(274,101)	(258,557)	15,544
Total Other Financing Sources (Uses)	(8,048)	(6,228)	1,820	(35,912)	(31,576)	4,336	(226,960)	(212,147)	14,813
Excess Revenues and Other Sources (Expenditures and Other Uses)	(30,894)	(6,915)	23,979	(63,038)	(1,665)	61,373	(204,267)	(69,698)	134,569
Fund Balances – Beginning	25,286	25,286	---	50,745	50,745	---	255,071	255,071	---
Fund Balances – Ending	<u>\$ (5,608)</u>	<u>\$ 18,371</u>	<u>\$ 23,979</u>	<u>\$ (12,293)</u>	<u>\$ 49,080</u>	<u>\$ 61,373</u>	<u>\$ 50,804</u>	<u>\$ 185,373</u>	<u>\$ 134,569</u>
Reconciling Items:									
Investments		---			20			9,351	
Receivables		3,781			1,795			11,760	
Due from Other Funds		---			3			70	
Inventory		---			86			124	
Accounts Payable		(473)			(1,781)			(4,258)	
Accrued Payroll		(411)			(1,673)			(2,776)	
Due to Other Funds		(306)			(554)			(1,270)	
Deferred Revenue		(3,392)			(69)			(4,334)	
Fund Balance per GAAP		<u>\$ 17,570</u>			<u>\$ 46,907</u>			<u>\$ 194,040</u>	